

Appendix A- Course outlines

Course Title	EMPLOYEE ENGAGEMENT AND TEAM CREATIVITY				
Course Code	ABSO207				
Course Type	Elective for BA in Business Administration (Entrepreneurial Management specialization)				
Level	BA (Level 1)				
Year / Semester	3rd or 4th year				
Teacher's Name	Dr Stavros Georgiades				
ECTS	6	Lectures / week	3	Laboratories / week	
Course Purpose	To introduce students to the fundamental concepts of employee engagement and team creativity				
Learning Outcomes	<p>By the end of the course, students should be able to:</p> <ol style="list-style-type: none"> 1. Analyse the fundamentals of employee engagement for start-ups and employ the techniques involved 2. Identify and describe the meaning and investigate the importance of employee engagement and creativity 3. Understand and critically evaluate the process of team creativity as a function of management within organisations. 4. Critically analyse and evaluate the management of team creativity within organizations. 5. Identify the process of team coordination as well as adaptation, and analyse how it can lead to team creativity 				
Prerequisites	ABSO104	Co-requisites	None		
Course Content	<p>Employee Engagement for Start-Ups</p> <ul style="list-style-type: none"> • Communication process to achieve employee engagement • Organizational arrangements for participation leading towards employee engagement • Employee engagement and organizational change <p>Employee Engagement and Creativity for Start-Ups</p> <ul style="list-style-type: none"> • Employee support 				

	<ul style="list-style-type: none"> • Empowerment practices • Trust and Open door communication • Employee creation and innovation • Engagement true and valid • Assessing employee creativity <p>Team Creativity</p> <ul style="list-style-type: none"> • Coordination and creative groups • Formal structures and informal practices of team coordination • Team developmental process leading to team creativity • Team adaptation for creativity
Teaching Methodology	Lectures, discussions, presentation of case studies, assignments
Bibliography	<ul style="list-style-type: none"> • Georgiades, S., 2015. <i>Employee engagement in media management</i>. Springer. • Georgiades, S., 2022. <i>Organization Management–Dynamic Creative Team Coordination</i>. Springer Nature. • Nickels, J.M.M., McHugh, S.M. and McHugh, S.M., 2021. <i>Understanding Business</i>, 13th edition, McGraw Hill. • Jones J., George G., 2021 <i>Contemporary Management</i>, 12th edition, McGraw Hill.
Assessment	<p>Case study: 10%</p> <p>Mid-term exam: 30%</p> <p>Final exam: 60%</p>
Language	English

ACSC200 – Technological Tools for Startups

Course Title	Technological Tools for Startups				
Course Code	ACSC200				
Course Type	Elective course for BA in Business Administration(Entrepreneurial Management specialization)				
Level	BA (Level 1)				
Year / Semester	3rd or 4th year				
Teacher's Name	TBA				
ECTS	6	Lectures / week	2	Laboratories/week	1
Course Purpose	<p>This comprehensive course equips participants with the essential skills and knowledge to thrive in the dynamic landscape of modern entrepreneurship. By integrating cutting-edge technologies and innovative solutions, participants will gain hands-on experience with a wide array of tools and software platforms, empowering them to successfully navigate the complexities of startup ventures.</p> <p>Upon completion of this course, participants will emerge with a robust skill set encompassing market analysis, prototype development, visual branding, AI integration, CRM management, and persuasive communication. They will be well-equipped to embark on entrepreneurial endeavours with confidence, leveraging the latest technologies to innovate, adapt, and succeed in the competitive business landscape.</p>				
Learning Outcomes	<ol style="list-style-type: none"> 1. Market Analysis and Opportunity Recognition: Participants will master the art of deciphering market trends and recognizing viable business opportunities using advanced tools such as Google Trends, ChatGPT, and Glimpse. They will learn to make data-driven decisions and identify market gaps for entrepreneurial success. 2. Prototype Development and Essential Features: Understanding the intricacies of prototype development and MVP creation is crucial. Participants will evaluate prototypes and define essential features using tools like Figma, Lakmoos, and Synthetic Users, ensuring their products are user-centric and market-ready. 				

	<ol style="list-style-type: none"> 3. Company Identity and Visual Concepts: Crafting a strong company identity is vital for brand recognition. Participants will harness the power of graphic design tools such as Canva and Figma to create visually appealing logos, marketing materials, and multimedia content, establishing a distinct and memorable brand presence. 4. Prototyping and Zero-Code Solutions: Modern startups often rely on zero-code solutions for rapid development. Participants will explore platforms like Bubble and Adalo to create functional websites and apps, enhancing their ability to transform ideas into tangible digital products without extensive coding knowledge. 5. AI Solutions for Business: Artificial Intelligence is revolutionizing various aspects of entrepreneurship. Participants will explore AI tools for content creation, translation, process optimization, and marketing automation, enabling them to leverage AI-driven insights to enhance productivity and customer engagement. 6. CRM Solutions for Business: Customer Relationship Management is the cornerstone of successful businesses. Participants will dive into CRM solutions like Zoho and AmoCRM, learning to manage customer interactions, sales pipelines, and team collaborations efficiently, fostering long-lasting client relationships. 7. Project Presentation and Investor Pitching: Effective communication is key to attracting investors and stakeholders. Participants will utilize AI-powered tools such as Plus AI and Pitchbob.ai, coupled with templates from Live Plan, to craft compelling project presentations and investor pitches. They will learn the art of persuasive storytelling and data-driven communication to secure funding and support for their ventures. 		
Prerequisites	None	Co-requisites	None
Course Content	<p>Module 1: Market Analysis and Opportunity Recognition</p> <p>In this module, participants will delve into the core aspects of market analysis and opportunity recognition, essential steps in the entrepreneurial journey. Understanding market trends and identifying opportunities are crucial for the success of any business venture. Participants will explore various modern tools and platforms to gain insights into market dynamics and recognize potential opportunities for innovation and growth.</p> <p>Module 2: Prototype Development and Essential Features</p>		

	<p>In this module, participants will dive into the critical process of developing prototypes and Minimum Viable Products (MVPs) – foundational steps in transforming an idea into a tangible product or service. They will learn how to outline the development process, define essential features, and leverage cutting-edge tools for rapid and efficient prototype development.</p> <p>Module 3: Company Identity and Visual Concepts In this module, participants will explore the realm of company identity and visual branding, understanding the pivotal role it plays in shaping public perception. By mastering a variety of tools, participants will learn to create compelling visual concepts and establish a strong and memorable company identity.</p> <p>Module 4: Prototyping and Zero-Code Solutions In this module, participants will explore advanced software tools designed to streamline the prototyping process and facilitate the creation of landing pages, websites, and applications without the need for extensive coding knowledge. Participants will learn to leverage these tools to bring their ideas to life quickly and efficiently.</p> <p>Module 5: AI Solutions for Business In this module, participants will dive into the transformative world of Artificial Intelligence (AI) and its applications in various aspects of business operations. They will explore cutting-edge AI tools designed to enhance creativity, streamline content creation, and optimize marketing efforts, ultimately driving business growth and innovation.</p> <p>Module 6: CRM Solutions for Business In this module, participants will explore the world of Customer Relationship Management (CRM) solutions and their pivotal role in enhancing customer interactions, improving sales processes, and driving overall business success. Participants will gain hands-on experience with leading CRM platforms, understanding their features, and learning to leverage them effectively to build lasting customer relationships.</p> <p>Module 7: Project Presentation and Investor Pitching In this module, participants will master the art of creating compelling project presentations and delivering persuasive pitches to potential investors. They will explore advanced AI tools and automation software designed to enhance the visual appeal, content quality, and overall impact of their presentations.</p>
Teaching Methodology	<p>This course employs a dynamic and interactive teaching methodology designed to engage participants actively, foster collaboration, and facilitate deep learning. The teaching methods focus on practical application, real-world problem-solving, and hands-on experiences to ensure participants gain both theoretical knowledge and practical skills. Here are the key aspects of the teaching methodology for this course:</p> <p>Interactive Lectures:</p>

Engaging lectures will introduce fundamental concepts, tools, and techniques in each module. Lectures will be interactive, encouraging questions, discussions, and active participation from participants.

Hands-on Workshops:

Practical workshops will provide participants with the opportunity to apply tools and software solutions discussed in the lectures. Participants will work on real-life scenarios, conduct market analyses, develop prototypes, design visual branding elements, and implement CRM systems, fostering a deeper understanding of the course content.

Case Studies and Real-world Applications:

Case studies from successful startups and businesses will be analyzed to understand practical challenges and solutions. Real-world examples will be used to illustrate the application of tools and strategies discussed in the course, enabling participants to relate theoretical concepts to actual business scenarios.

By employing these diverse teaching methods, the course aims to create a rich and engaging learning experience, ensuring participants are well-equipped with both the knowledge and practical skills necessary for entrepreneurial success in the modern business landscape.

Final Assessment Method:

The culmination of this course will be a comprehensive final assessment that challenges participants to apply the knowledge and skills acquired throughout the modules. The final assessment will be conducted through an in-depth project that traverses all the tools and techniques covered in the course.

Project Description:

Participants will work on a startup project, utilizing the market analysis, prototyping, visual branding, AI solutions, CRM systems, and presentation skills learned during the course.

The project will involve conducting a detailed market analysis, developing a functional prototype using zero-code solutions, implementing AI-driven enhancements, managing customer relationships using CRM systems, and creating a persuasive investor pitch presentation.

Participants will document their entire entrepreneurial journey, detailing the tools and technologies utilized, challenges faced, and solutions implemented.

Submission and Evaluation:

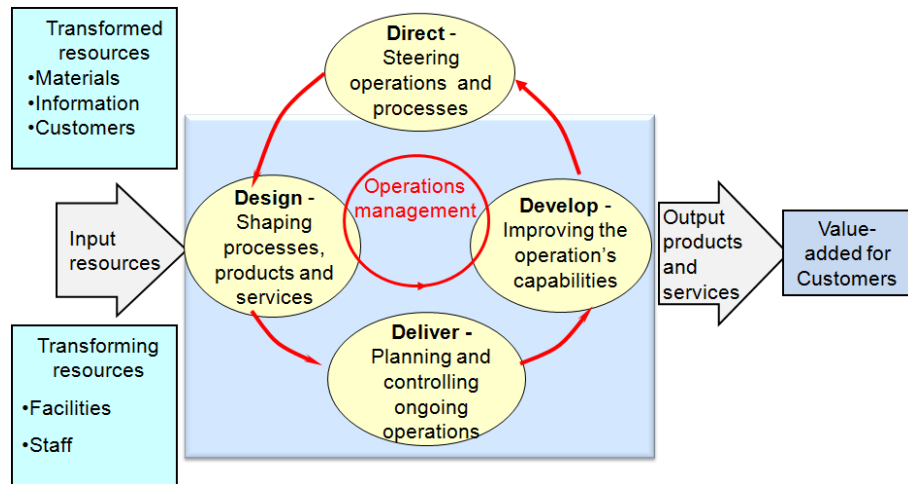
- Participants will submit their project report on the university's e-learning platform. The report will include a comprehensive overview of their startup concept, market analysis findings, prototype development process, potential CRM implementation, AI integration

	<p>strategies, and the final investor pitch presentation. Participants will also make a presentation of the final project.</p> <p>- Evaluation will be based on the creativity, practical application of tools, problem-solving approach, coherence of the project, and the overall effectiveness of the presentation and report.</p>
Bibliography	<p><u>(a) Textbooks:</u></p> <p>Prediction Machines, Updated and Expanded: The Simple Economics of Artificial Intelligence By: Ajay Agrawal, Joshua Gans, Avi Goldfarb</p> <p>Harvard Business Review Press, Product #: 10598-PDF-ENG</p> <p><u>(b) References:</u></p> <p>Research article:</p> <p><u>AI-employee collaboration and business performance: Integrating knowledge-based view, socio-technical systems and organisational socialisation framework</u></p> <p>Journal of Business Research, 5 February 2022</p> <p>Soumyadeb Chowdhury, Pawan Budhwar, Amelie Abadie</p>
Assessment	<p><u>(a) Methods:</u> Students will be assessed with coursework that involves practical assignments with software tools explained in class and final project with presentation.</p> <p><u>(b) Criteria:</u> Assessment criteria are explained after each module</p> <p><u>(c) Weights:</u></p> <ul style="list-style-type: none"> · Practical assignments on each module (1-7): 50% · Presentation: 20% · Project: 30%
Language	English

ABSO209 - Operations Management

Course Title	Operations Management			
Course Code	ABSO209			
Course Type	Elective for BA in Business Administration (Entrepreneurial Management specialization)			
Level	BA (Level 1)			
Year / Semester	1 st			
Teacher's Name	Dr Marianna Frangeskou			
ECTS	6	Lectures / week	13	Laboratories/week
Course Purpose	<p>Operations management (OM) is a discipline with many practical applications that form an integral part of everyday (business) life. You may not always be aware of it but there are many situations where you, as a customer, interact with a product or service operation. For instance, when you go to a dentist or visit a supermarket, you are a customer who experience if the operation provides you with the goods and services you seek in an effective and efficient way. If you have a job, maybe in a shop or a restaurant, you are an employee and you contribute to the effectiveness and efficiency of the operation of the restaurant. When you start to look around in this way, you will see that everything you buy or use is the output of an operations process that is being managed to deliver these products and services to you.</p>			
Learning Outcomes	<p>This course contributes to a number learning outcomes, on knowledge, skills, and attitude. The knowledge goals that are incorporated into this course, refer to theories of management and the specific challenges of businesses that operate internationally. The knowledge, skills and the abilities of the students will focus on:</p> <ol style="list-style-type: none"> 1. Operations performance and operations strategy 2. Product, process and network design 3. Process layout and process technology 4. Supply network design and supply chain management 5. Lean synchronization, quality management, operations improvement and risk management 			
Prerequisites	None.	Co-requisites	None.	
Course Content	<p>Figure 1 depicts a generic model covering the OM domain. In essence, the OM challenge is to transform a set of input resources into the goods and services as requested by the end customers. These operational transformation processes need a “strategic umbrella” to ensure that OM keeps contributing to the improved organisational competitiveness in a dynamic business environment.</p>			

Operations strategy provides the direction to design the operations, not only the products and services themselves, but also the systems and processes which generate them. Subsequently, planning and controlling involves decision-making on when and where capacity needs to be available to execute the operations. OM should also have mechanisms in place to detect and respond to any deviations from its plans. Finally, an ongoing OM challenge is to improve performance of the operations through a combination of minor and major improvement activities. These improvements should ultimately contribute to achieving OM's strategic objectives, thus closing the loop.



- Figure 1. General OM model. Source: Slack et al (2019), page 30.
- This generic OM model is also reflected in the course design. The current OM course in the International Business Administration program will consist of four key building blocks:
 - Introduction/strategy (Direct)
 - Design
 - Planning and control (Deliver)
 - Improvement (Develop)

Course Structure	Lecture 1: Introduction to Operations Management
	Lecture 2: Operations' Performance
	Lecture 3: Operations Strategy & In class activity
	Lecture 4: Product Design process
	Lecture 5: Midterm exam (Lecture 1 to 4)
	Lecture 6: Process Design
	Lecture 7: The layout and look of facilities

	Lecture 8: People in Operations
	Lecture 9: Midterm exam 2 (Lectures 6 – 8)
	Lecture 10: Lean Operations
	Lecture 11: Operations Management Improvement
	Lecture 12: Supply Chain Management
	Lecture 13: Revision Lecture
Teaching Methodology	The course material is delivered to the students by means of lectures, conducted with the help of power point presentations. In each lecture there will be a group activity as well. Numerous international and local real-life examples and case studies will be discussed in class to illustrate the meaning of various concepts and theories that will be discussed in the class. The students will be required to buy the book to follow up the course. Lectures notes and activities will be available for the students on e-learning platform.
Bibliography	Slack, N., Brandon-Jones, A and Johnston, R. (2019) Operations Management. (Ninth edition), Pearson Education Limited, England – including access to MyOMLab.
Assessment	<p><u>Methods:</u></p> <ul style="list-style-type: none"> • Students will be assessed with two midterm and one final exam <p><u>Weights:</u></p> <ul style="list-style-type: none"> • Midterm exam 1: 20% • Midterm exam 2: 20% • Final Exam: 60%
Language	English.

ACSC250-Technological Tools for entrepreneurial marketeers

Course Title	Technological Tools for Digital Marketing Entrepreneurs				
Course Code	ACSC250				
Course Type	Elective course for BA in Business Administration (Digital marketing specialization)				
Level	BA (Level 1)				
Year / Semester	3rd or 4th year				
Teacher's Name	TBA				
ECTS	6	Lectures / week	2	Laboratories/week	1
Course Purpose	<p>This comprehensive course equips participants with the essential skills and knowledge to thrive in the dynamic landscape of modern entrepreneurship and digital marketing. By integrating cutting-edge technologies and innovative solutions, participants will gain hands-on experience with a wide array of tools and software platforms, empowering them to successfully navigate the complexities of startup ventures in the area of Digital Marketing.</p> <p>Upon completion of this course, participants will emerge with a robust skill set encompassing market analysis, prototype development, visual branding, AI integration, CRM management, and persuasive communication. They will be well-equipped to embark on entrepreneurial endeavours with confidence, leveraging the latest technologies to innovate, adapt, and succeed in the competitive business landscape.</p>				
Learning Outcomes	<ol style="list-style-type: none"> 1. Market Analysis and Opportunity Recognition: Participants will master the art of deciphering market trends and recognizing viable business opportunities using advanced tools such as Google Trends, ChatGPT, and Glimpse. They will learn to make data-driven decisions and identify market gaps for entrepreneurial success. 2. Prototype Development and Essential Features: Understanding the intricacies of prototype development and MVP creation is crucial. Participants will outline prototypes and analyse essential features using tools like Figma, Lakmoos, and Synthetic Users, ensuring their products are user-centric and market-ready. 				

	<ol style="list-style-type: none"> 3. Company Identity and Visual Concepts: Crafting a strong company identity is vital for brand recognition. Participants will harness the power of graphic design tools such as Canva and Figma to create visually appealing logos, marketing materials, and multimedia content, establishing a distinct and memorable brand presence. 4. Prototyping and Zero-Code Solutions: Modern startups often rely on zero-code solutions for rapid development. Participants will explore platforms like Bubble and Adalo to create functional websites and apps, enhancing their ability to transform ideas into tangible digital products without extensive coding knowledge. 5. AI Solutions for Business: Artificial Intelligence is revolutionizing various aspects of entrepreneurship. Participants will explore AI tools for content creation, translation, process optimization, and marketing automation, enabling them to leverage AI-driven insights to enhance productivity and customer engagement. 6. CRM Solutions for Business: Customer Relationship Management is the cornerstone of successful businesses. Participants will apply CRM solutions like Zoho and AmoCRM, learning to manage customer interactions, sales pipelines, and team collaborations efficiently, fostering long-lasting client relationships. 7. Project Presentation and Investor Pitching: Effective communication is key to attracting investors and stakeholders. Participants will utilize AI-powered tools such as Plus AI and Pitchbob.ai, coupled with templates from Live Plan, to create compelling project presentations and investor pitches. They will learn the art of persuasive storytelling and data-driven communication to secure funding and support for their ventures. 		
Prerequisites	None	Co-requisites	None
Course Content	<p>Module 1: Market Analysis and Opportunity Recognition</p> <p>In this module, participants will delve into the core aspects of market analysis and opportunity recognition, essential steps in the entrepreneurial journey. Understanding market trends and identifying opportunities are crucial for the success of any business venture. Participants will explore various modern tools and platforms to gain insights into market dynamics and recognize potential opportunities for innovation and growth.</p> <p>Module 2: Prototype Development and Essential Features</p>		

	<p>In this module, participants will dive into the critical process of developing prototypes and Minimum Viable Products (MVPs) – foundational steps in transforming an idea into a tangible product or service. They will learn how to outline the development process, define essential features, and leverage cutting-edge tools for rapid and efficient prototype development.</p> <p>Module 3: Company Identity and Visual Concepts In this module, participants will explore the realm of company identity and visual branding, understanding the pivotal role it plays in shaping public perception. By mastering a variety of tools, participants will learn to create compelling visual concepts and establish a strong and memorable company identity.</p> <p>Module 4: Prototyping and Zero-Code Solutions In this module, participants will explore advanced software tools designed to streamline the prototyping process and facilitate the creation of landing pages, websites, and applications without the need for extensive coding knowledge. Participants will learn to leverage these tools to bring their ideas to life quickly and efficiently.</p> <p>Module 5: AI Solutions for Business In this module, participants will dive into the transformative world of Artificial Intelligence (AI) and its applications in various aspects of business operations. They will explore cutting-edge AI tools designed to enhance creativity, streamline content creation, and optimize marketing efforts, ultimately driving business growth and innovation.</p> <p>Module 6: CRM Solutions for Business In this module, participants will explore the world of Customer Relationship Management (CRM) solutions and their pivotal role in enhancing customer interactions, improving sales processes, and driving overall business success. Participants will gain hands-on experience with leading CRM platforms, understanding their features, and learning to leverage them effectively to build lasting customer relationships.</p> <p>Module 7: Project Presentation and Investor Pitching In this module, participants will master the art of creating compelling project presentations and delivering persuasive pitches to potential investors. They will explore advanced AI tools and automation software designed to enhance the visual appeal, content quality, and overall impact of their presentations.</p>
Teaching Methodology	<p>This course employs a dynamic and interactive teaching methodology designed to engage participants actively, foster collaboration, and facilitate deep learning. The teaching methods focus on practical application, real-world problem-solving, and hands-on experiences to ensure participants gain both theoretical knowledge and practical skills. Here are the key aspects of the teaching methodology for this course:</p> <p>Interactive Lectures:</p>

Engaging lectures will introduce fundamental concepts, tools, and techniques in each module. Lectures will be interactive, encouraging questions, discussions, and active participation from participants.

Hands-on Workshops:

Practical workshops will provide participants with the opportunity to apply tools and software solutions discussed in the lectures. Participants will work on real-life scenarios, conduct market analyses, develop prototypes, design visual branding elements, and implement CRM systems, fostering a deeper understanding of the course content.

Case Studies and Real-world Applications:

Case studies from successful startups and businesses will be analyzed to understand practical challenges and solutions. Real-world examples will be used to illustrate the application of tools and strategies discussed in the course, enabling participants to relate theoretical concepts to actual business scenarios.

By employing these diverse teaching methods, the course aims to create a rich and engaging learning experience, ensuring participants are well-equipped with both the knowledge and practical skills necessary for entrepreneurial success in the modern business landscape.

Final Assessment Method:

The culmination of this course will be a comprehensive final assessment that challenges participants to apply the knowledge and skills acquired throughout the modules. The final assessment will be conducted through an in-depth project that traverses all the tools and techniques covered in the course.

Project Description:

Participants will work on a startup project, utilizing the market analysis, prototyping, visual branding, AI solutions, CRM systems, and presentation skills learned during the course.

The project will involve conducting a detailed market analysis, developing a functional prototype using zero-code solutions, implementing AI-driven enhancements, managing customer relationships using CRM systems, and creating a persuasive investor pitch presentation.

Participants will document their entire entrepreneurial journey, detailing the tools and technologies utilized, challenges faced, and solutions implemented.

Submission and Evaluation:

- Participants will submit their project report on the university's e-learning platform. The report will include a comprehensive overview of their startup concept, market analysis findings, prototype development process, potential CRM implementation, AI integration

	<p>strategies, and the final investor pitch presentation. Participants will also make a presentation of the final project.</p> <p>- Evaluation will be based on the creativity, practical application of tools, problem-solving approach, coherence of the project, and the overall effectiveness of the presentation and report.</p>
Bibliography	<p><u>(a) Textbooks:</u></p> <p>Prediction Machines, Updated and Expanded: The Simple Economics of Artificial Intelligence By: Ajay Agrawal, Joshua Gans, Avi Goldfarb</p> <p>Harvard Business Review Press, Product #: 10598-PDF-ENG</p> <p><u>(b) References:</u></p> <p>Research article:</p> <p><u>AI-employee collaboration and business performance: Integrating knowledge-based view, socio-technical systems and organisational socialisation framework</u></p> <p>Journal of Business Research, 5 February 2022</p> <p>Soumyadeb Chowdhury, Pawan Budhwar, Amelie Abadie</p>
Assessment	<p><u>(a) Methods:</u> Students will be assessed with coursework that involves practical assignments with software tools explained in class and final project with presentation.</p> <p><u>(b) Criteria:</u> Assessment criteria are explained after each module</p> <p><u>(c) Weights:</u></p> <ul style="list-style-type: none"> · Practical assignments on each module (1-7): 50% · Presentation: 20% · Project: 30%
Language	English

AFBE 320 – Sustainability, Accounting and Business Ethics

Course Title	Sustainability and, Accounting and Business Ethics			
Course Code	AFBE 320			
Course Type	Elective			
Level	BA (Level 1)			
Year / Semester	7 th			
Teacher's Name	Andreas Georgiou.			
ECTS	6	Lectures / week	3	Laboratories/week
Course Purpose	<p>The Sustainability, Accounting, and Business Ethics module aims to give students a thorough grasp of the values and procedures necessary to promote sustainable business operations. This course emphasizes the role that sustainability, ethical decision-making, and accounting play in responsible company management by examining their junction. The impact of environmental and social governance (ESG) requirements, how ethical frameworks influence financial reporting, and tactics for open and responsible company practices will all be covered by the students. Students will acquire the information and abilities necessary to promote moral, sustainable, and successful organizational practices by comprehending these interconnected fields.</p>			
Learning Outcomes	<p>By the end of the lesson, the student will be able to have the following learning outcomes:</p> <ol style="list-style-type: none"> 1. Understand Sustainability Concepts: Explain the fundamental principles of sustainability and their relevance to business operations and management. 2. Analyse ESG Frameworks: Demonstrate an understanding of Environmental, Social, and Governance (ESG) criteria and their application in business decision-making. 3. Ethical Decision-Making in Business: Evaluate various ethical theories and frameworks to make responsible business decisions. 4. Sustainable Accounting Practices: Apply sustainable accounting techniques that prioritize environmental and social considerations alongside financial performance. 5. Corporate Social Responsibility (CSR): Discuss the importance of CSR and identify ways businesses can contribute positively to society and the environment. 6. Impact of Business on Environment: Assess the environmental impacts of business activities and identify strategies to minimize these effects. 7. Stakeholder Engagement: Develop skills for engaging stakeholders effectively in sustainability and ethical practices within organizations. 8. Transparency in Financial Reporting: Demonstrate the importance of transparency and accountability in financial reporting and disclosures. 			

	<p>9. Evaluate Ethical Dilemmas: Identify and analyze ethical dilemmas in business contexts, proposing solutions grounded in ethical reasoning.</p> <p>10. Corporate Governance and Ethics: Understand the role of corporate governance in enforcing ethical standards and sustainable practices.</p> <p>11. Integrating Ethics into Business Strategy: Develop strategies for integrating ethical considerations into core business strategies and decision-making processes.</p> <p>12. Legal and Regulatory Frameworks: Recognize and apply relevant legal and regulatory frameworks that support sustainability and ethics in accounting and business.</p> <p>These outcomes aim to prepare students to address the challenges of sustainability and ethical responsibility in the business world.</p>		
Prerequisites	ABSA 408	Corequisites	
Course Content	<ul style="list-style-type: none"> • Introduction to sustainability: Definition. The UN goals of sustainability. Sustainability concepts. Understand the impact of sustainability development. Key challenges and trends of sustainability. Key stakeholders in sustainability. Sustainability practices and long-term value. The role of the professional accountant in sustainability include the role and regulations that apply to the professional accountant. • Ethical theories: Distinguish between various ethical theories such as: relativism and absolutism. Distinguish between the deontological and teleological approach to ethics. Appraise and apply the ethical decision-making models in accounting and professional contexts. • Pillars of sustainability: Briefly explain three pillars of sustainability and their interconnection. The challenges to sustainability of social, environmental and economic factors and their impact. Define social responsibility: Describe and evaluate the different approaches to ethics and social responsibility. Appraise corporate and personal ethical stances. Analyse the variables determining the cultural context of ethics and corporate social responsibility. • Sustainability and regulations: Overview of key sustainability regulations and frameworks (e.g., Paris Agreement, UN Sustainable Development Goals, EU Green Deal). The role of international organisations concerning sustainability. Areas of codified regulation. Codified regulation and its role. • Sustainability in business: The relationship between sustainability and strategy for business. Barriers to corporate sustainability. Importance of life cycle assessments. Key measures of sustainability. 		

- Ethics and public trust: Explain business, professional and personal ethics. The role of ethics in society. Ethics and law. Ethics and sustainability. Ethics, stakeholders and decision making. Public interest v business trust: Why both are important. Accountability, transparency and governance: Why important. Understand the role of the ICAEW in public trust and measures it can use.
- Code of ethics and ethical conflicts: Evaluate corporate codes of ethics. Identify professional codes of ethics such as that of the ICAEW. Professional skepticism and judgement. Consequences of unethical behaviour for individual, organisation and accounting profession. Critically evaluate the code of ethics relevant to accounting professionals. Evaluate issues associated with conflicts of interest and ethical conflicts. Appraise the nature and impacts of ethical threats and safeguards. Analyse the relationship between independence and ethical behaviour. Concept of whistleblowing. Breach of confidentiality. Professional accountants' responsibility for detecting criminal activities.
- Corporate governance and agency theories: State the: Definition, purposes and objectives of corporate governance. Role of ethics in business and good governance. Evaluate the roles of external parties involved in corporate governance. Define and explore agency theory and its key concepts. Explain the relationship between corporate governance with the principal agency relationship. Reporting in corporate governance.
- Boards and corporate governance: Recognise the roles and responsibilities of boards of directors. Analyse board structures based on case study scenarios. Recognise the characteristics of board composition. Explain the purpose, roles and responsibilities of non-executive directors. Distinguish between the roles of the chairman and the chief executive officer (CEO). Assess the importance of board expertise. Analyse the frameworks for assessing board performance.
- Committees and director remuneration: Explain and assess the importance, roles and accountability of board committees. Analyse the roles in effective corporate governance of various committees. Describe and assess the general principles of remuneration. Assess the effect of remuneration packages on directors' behaviour.
- Social and environmental issues: Social and environmental issues in business and ethical behaviour: Describe and assess the social and environmental effects economic activity can have. Explain and assess the concept of sustainability and evaluate the issues concerning accounting for sustainability. Describe the main features of internal management systems for environmental accounting. Explain the nature of social and environmental audits and evaluate its contribution to environmental accounting. Financial reporting concerning social and environmental issues.

	<ul style="list-style-type: none"> • An overview of the various code of ethics such as the ICAEW. Ethical dilemmas in the investment industry, the benefits and consequences of not following ethical behavior, the legal framework relating to investments. • Ethics and the impact of technology: Principle of data ethics. Ethical considerations in data collection, usage, and privacy in the digital age. The impact of technology (AI, machine learning, blockchain) on sustainability and ethics. Understanding data-driven decision-making and its ethical implications. Ethical issues on the development and use of technology. Case studies on ethical and sustainable data practices in the business sector.
<p>Teaching Methodology</p>	<p>The taught part of course is delivered to the students by means of lectures, conducted with the help of computer presentations. Lecture notes and presentations are available through the web for students to use in combination with the textbooks.</p> <p>Lectures are supplemented with class exercises carried out in class and via homework. Class exercises for homework are submitted on the e-learning platform for students to attempt and the solutions are posting on the platform at a later date (around one week).</p>
<p>Bibliography</p>	<p><u>Textbooks:</u></p> <p>Kıymet Tunca Çalıyurt (2018), Ethics and Sustainability in Accounting and Finance, Volume I (2018), Editors: Springer</p> <p>BPP, ACCA Paper P1: Governance, Risk and Ethics: Study Text, BPP Learning Materials, 2017.</p> <p><u>References:</u></p> <p>Roman Meinhold (2022), Business Ethics and Sustainability, Routledge.</p> <p>Kaplan Publishing, ACCA Paper P1: Governance, Risk and Ethics: Study Text, BPP Learning Materials, 2017.</p> <p>Kaplan Publishing, Audit and Assurance (AA) Study Text, Kaplan Publishing, 2018 edition.</p> <p>Andreas Georgiou (2018), Auditors' Perceptions on Impact Of Mandatory Audit Firm Rotation on Auditor Independence - Evidence from Cyprus, Science and Business: Development Ways, No. 3 (81), pp 150-157.</p> <p>Andreas Georgiou (2010). Corporate governance and its effect on the performance on family and non-family companies listed on the Cyprus stock exchange (Doctoral dissertation, Middlesex University).</p>
<p>Assessment</p>	<p><u>(a) Methods:</u> Students will be assessed with coursework that involves a research assignment in the area of ethics or governance (with a written report and presentation), a midterm test and a final exam. The course involves both explaining theoretical concepts and also solving practical problems in ethics.</p> <p><u>(b) Criteria:</u> The assessment criteria can be generalised as follows concerning the area assessed:</p> <ul style="list-style-type: none"> • 86% or more – Excellent application of problem solving skills. • 76%-85% - Very good application of problem solving skills.

	<ul style="list-style-type: none"> • 66%-75% - Good application of problem solving skills. • 56%-65% - Satisfactory with some success in applying problem solving skills • 50%-55% -Satisfactory with limited success in applying problem solving skills • Below 50% -Little or no application of problem solving skills. <p><u>(c) Weights:</u></p> <ul style="list-style-type: none"> • Research assignment 20% • Mid-term test 20% • Final exam 60%
Language	English.

ABSA 101 - Introductory Accounting I

Course Title	Introductory Accounting I			
Course Code	ABSA 101			
Course Type	Compulsory			
Level	BA (Level 1)			
Year / Semester	1 st			
Teacher's Name	Andreas Georgiou/Nicos Hadjimichael			
ECTS	6	Lectures / week	3	Laboratories/week
Course Purpose	<p>The main purpose of the course is to provide students the basic principles underlying the recording of business transactions and the ability to prepare final accounts for sole traders. This module is fundamental in enabling students to pursue further modules in financial accounting.</p> <p>The course also aims to enable students to prepare accounts in a clear and systematic manner. Students will also be expected to deal with adjustments to accounts such as: accruals, prepayments, irrecoverable debts, allowance for receivables and depreciation.</p>			
Learning Outcomes	<p>By the end of the lesson, the student will be able to:</p> <ol style="list-style-type: none"> 1. Identify the basic principles underlying the recording of business transactions, that is double entry bookkeeping, and apply these principles. 2. Prepare financial statements for a sole trader involving end of the year adjustments. 3. Identify the basic principles underlying the recording special transactions (such as depreciation, irrecoverable debts and allowances for receivables) and apply these principles. 4. Explain the context and purpose of financial reporting. 5. Prepare a trial balance. 			
Prerequisites	None.	Corequisites	None.	
Course Content	<ul style="list-style-type: none"> • The context and purpose of financial reporting: Explain the scope and purpose of financial reporting. Identify the sources of internal and external information provided by a business. Identify the users of accounts (that is stakeholders in business organisations) and explain their needs. The regulatory framework. Duties and responsibilities for those charged with governance. • Accounting equation: Explain and demonstrate the basic accounting equation. Explain the main elements of financial statements. 			

- Accounting concepts and conventions: Explain and illustrate accounting concepts including amongst others: going concern, accruals, prudence and consistency. Identify and explain the qualitative characteristics of financial information.
- Recording transaction and events: Recording transaction and events concerning inventories.
- Double entry bookkeeping: as applied to: assets, liabilities, capital structure (including sales, purchases, expenses, tangible non-current assets, receivables, payables, capital structure and cash). Be able to balance off accounts. Identify books of prime entry. Discuss the need for the maintenance of accounting records. Identify sources of accounting information.
- Returns and carriage: Apply the accounting treatment of returns and carriage.
- Discounts: Distinguish between the accounting treatment of trade and cash discounts. Apply the accounting treatment of discounts.
- Preparing a trial balance: Explain the reason(s) for preparing a trial balance. Generate a trial balance from a list of ledger balances. Ethical conflicts and dilemmas.
- The ledger and its possible sub-divisions: Contrast the distinction between personal, real and nominal accounts.
- Capital and revenue expenditure: Contrast and demonstrate the distinction between capital and revenue expenditure.
- Bank reconciliations: Explain the purpose of bank reconciliations. Identify the reasons for differences between the cash book and bank statement. Apply the correction of cash book errors or omissions. Prepare the bank reconciliation statement.
- Final Accounts: Identify the elements of final accounts and classify their components.
- Adjustments to the final accounts: Explain and apply adjustments to final accounts that include: adjustments for accruals, depreciation, prepayments, bad debts and the provision for bad debts.
- Preparing final accounts: From a trial balance with notes, prepare for sole traders the Statements of Profit or Loss (Trading and Profit and Loss Account) and Statement of Financial Position (Balance Sheet) after dealing with adjustments.
- Depreciation: Explain the purpose of depreciation. Calculate the depreciation expense using the straight line and reducing balance methods. Extract the relevant ledger entries and final accounts extracts related to non-current assets and depreciation.
- Irrecoverable debts and the allowances for receivables: Explain the purpose of irrecoverable (bad) debts and allowances) for receivables (provision for bad debts). Calculate the increase/decrease in the

	<p>provision. Prepare the relevant ledger entries and final account extracts related to irrecoverable debts and the allowances for receivables.</p>
Teaching Methodology	<p>The taught part of course is delivered to the students by means of lectures, conducted with the help of computer presentations. Lecture notes and presentations are available through the web for students to use in combination with the textbooks.</p> <p>Lectures are supplemented with class exercises carried out in class and via homework. Class exercises for homework are submitted on the e-learning platform for students to attempt and the solutions are posting on the platform at a later date (around one week).</p>
Bibliography	<p><u>Textbooks:</u></p> <p>F Wood and A Sangster, Business Accounting Volume I, 14th Edition, Pearson, 2018.</p> <p><u>References:</u></p> <p>Pauline Weetman, Financial & Management Accounting: An introduction, 8th Edition, 2019, Pearson.</p> <p>BPP Learning Media, FIA Foundations of Financial Accounting FFA (ACCA F3): Interactive Text Paperback, 2019, BPP</p> <p>Kaplan Publishing, ACCA (INT) Financial Accounting (FA) Study Text, Latest Edition, Kaplan Publishing.</p>
Assessment	<p><u>(a) Methods:</u> Students will be assessed with coursework that involves an online assignment (quiz), a midterm test and a final exam. The course involves both explaining theoretical concepts and also solving numerical problems in financial accounting.</p> <p><u>(b) Criteria:</u> The assessment criteria can be generalised as follows concerning the area assessed:</p> <ul style="list-style-type: none"> • 86% or more – Excellent application of problem solving skills. • 76%-85% - Very good application of problem solving skills. • 66%-75% - Good application of problem solving skills. • 56%-65% - Satisfactory with some success in applying problem solving skills • 50%-55% -Satisfactory with limited success in applying problem solving skills • Below 50% -Little or no application of problem solving skills. <p><u>(c) Weights:</u></p> <ul style="list-style-type: none"> • Assignment (online) 20% • Mid-term test 20% • Final exam 60%
Language	English.

ABSA 102 - Introductory Accounting II

Course Title	Introductory Accounting II			
Course Code	ABSA 102			
Course Type	Compulsory			
Level	BA (Level 1)			
Year / Semester	2 nd			
Teacher's Name	Andreas Georgiou/Nicos Hadjimichael			
ECTS	6	Lectures / week	3	Laboratories/week
Course Purpose	<p>The main purpose of this course is to expand on the principles developed in the module "Introductory Accounting I" and for students to apply their accounting knowledge to other business organisations such as sole traders, partnerships, limited companies and non-profit making organisations.</p> <p>It also aims to further develop the student's ability to assess the financial position of an organisation from final accounts using techniques such as ratio analysis. Students will also be expected to prepare accounts for manufacturing businesses.</p>			
Learning Outcomes	<p>By the end of the lesson, the student will be able to:</p> <ol style="list-style-type: none"> 1. Prepare final accounts for manufacturing businesses and partnerships. 2. Apply the principles of double entry and prepare accounts from incomplete records. 3. Apply control accounts as a means for detecting errors in accounts. 4. Apply journal entries to correct errors in the accounting records. 5. Calculate accounting ratios in the areas of: profitability, liquidity, solvency and efficiency (based on a case study scenario). 6. Use a spreadsheet program to construct formulas for accounting ratios (based on a case study scenario). 7. Interpret financial statements for unincorporated businesses from accounting ratios calculated. 8. Analyse the differences between how firms perform in terms of their financial performance and financial position. 9. Summarise the reporting requirements of non-profit organisations and being able to prepare accounts for non-profit organisations. 10. Demonstrate university-level communication skills for presentations and written reports. 			
Prerequisites	ABSA 101.		Corequisites	None.

Course Content

- It is assumed the contents of the module ABSA 101 are carried forward to this module.
- **Journal entries, correction of errors and suspense account:** Preparing journal entries with codes that could be used in computerised systems. Apply journal entries to correct errors in the accounting records. Explain the reason for suspense accounts and being able to perform accounting entries for the suspense account. Preparing statements showing the corrected profit where there are errors in the accounts. Identify and explain the types of error and how they affect the trial balance.
- **Control accounts:** Outline the purpose of control accounts for the accounts receivable and accounts payable. Prepare the control reconciliations for the accounts receivable ledger and accounts payable ledger.
- **Preparing financial accounts: Incomplete records:** Apply techniques used in incomplete records situations such as: the statement of financial position approach to calculate profit; the use of control accounts to calculate missing figures; the use of cash and bank summaries and, using ratio analysis to calculate missing figures.
- **Non-profit organisations:** Identify the main sources of income for non-profit organisations. Contrast the capital accounts with the accumulated funds reserve. Prepare the Income and Expenditure Account and Statement of Financial Position for non-profit organisations.
- **Manufacturing accounts:** Discuss their purpose and preparing manufacturing accounts.
- **Introduction to ratio analysis:** Examine the purpose and importance of interpreting financial statements. Examination and analysis of key ratios for the financial performance (profitability) and financial position of a firm (liquidity, solvency and efficiency). Calculate key ratios (either manually or by spreadsheet) and based on the data and interpret the performance of firms.
- **Introduction to inventory valuation:** Identify and examine methods for carrying out inventory valuation. Apply the relevant accounting standard for valuing inventory.
- **Introduction to partnership accounts:** Examine the legal framework of partnerships. Prepare statements of profits and a statement of financial position for a partnership. Prepare: the appropriation account of the partnership; the partners' capital accounts and, partners' current accounts.
- **Preparing financial statements: An Introduction to limited company accounts:** Contrast the differences between sole trader and limited company accounts. Be in a position to explain the purpose and

	<p>characteristics of each component of the company's capital and reserves. Disclosure notes. Events after the reporting period.</p> <p>• Preparing basic consolidated financial statements: Distinguish between the parent, subsidiaries and associates. Prepare a basic consolidated statement of financial position.</p>
Teaching Methodology	<p>The taught part of course is delivered to the students by means of lectures, conducted with the help of computer presentations. Lecture notes and presentations are available through the web for students to use in combination with the textbooks.</p> <p>Lectures are supplemented with class exercises carried out in class and via homework. Class exercises for homework are submitted on the e-learning platform for students to attempt and the solutions are posting on the platform at a later date (around one week).</p>
Bibliography	<p><u>Textbooks:</u> F Wood and A Sangster, Business Accounting Volume I, 14th Edition, Pearson, 2018.</p> <p><u>References:</u> Pauline Weetman, Financial & Management Accounting: An introduction, 8th Edition, 2019, Pearson.</p> <p>BPP Learning Media, FIA Foundations of Financial Accounting FFA (ACCA F3): Interactive Text Paperback, 2019, BPP</p> <p>Kaplan Publishing, ACCA (INT) Financial Accounting (FA) Study Text, Latest Edition, Kaplan Publishing.</p>
Assessment	<p><u>(a) Methods:</u> Students will be assessed with coursework that involves an online assignment (quiz), a midterm test and a final exam. The course involves both explaining theoretical concepts and also solving numerical problems in financial accounting.</p> <p><u>(b) Criteria:</u> The assessment criteria can be generalised as follows concerning the area assessed:</p> <ul style="list-style-type: none"> • 86% or more – Excellent application of problem solving skills. • 76%-85% - Very good application of problem solving skills. • 66%-75% - Good application of problem solving skills. • 56%-65% - Satisfactory with some success in applying problem solving skills • 50%-55% -Satisfactory with limited success in applying problem solving skills • Below 50% -Little or no application of problem solving skills. <p><u>(c) Weights:</u></p> <ul style="list-style-type: none"> • Assignment (online) 20% • Mid-term test 20% • Final exam 60%

Language	English.

